

# Jengana Association Ltd

Northern Ireland · Charity number 107212

## Details

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**Status** Received

**Company number** [620841](#)

**Registered** 2019-01-04

**Register** [View on the Charity Commission for Northern Ireland register](#)

## Contact

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**Address** 46 Enniskillen Road  
Ballinamallard  
Enniskillen  
BT94 2bd  
BT94 2BD

**Phone** 07841423131

**Email** [info@jengana.com](mailto:info@jengana.com)

**Website** [jengana](#)

## Activities

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**Purposes:** "The Association is established to further the gospel of Jesus Christ and to relieve poverty in the 'Third World' beginning in Kenya and its neighbours in East Africa (described as the area of benefit in this document) and in particular: A. To partner with similar charities, NGOs, local churches and para-church organisations and Christian missions, in the area of benefit; B. To help medical care with babies or children born with HIV/AIDS C. To assist those in poverty with education costs, leading to establishing an education provision in the area of benefit D. To support Christian education and training E. To encourage and support our partners with their practical help to the poor and the disadvantaged. In particular in the areas of housing, clothing, health and food. F. To support local employment through local purchase in the area of benefit G. To encourage missionary interest and active participation in mission from the Christian community in UK and Ireland

**What the charity does:** The prevention or relief of poverty, The advancement of religion

**How the charity works:** Accommodation/housing, Education/training, Relief of poverty, Religious activities

**Who the charity helps:** Overseas/developing countries

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£174,724	£182,054	£0	0

## Trustees

Name	Role	Appointed
Mr Fransuer Mukula		
Mr Lee Taylor		
Mr Philip Stewart		
Mrs Hazel Darragh		
Mrs Kathleen Small		
Mrs Pauline Hurst		
Mrs Rachel Mukula		

**Jengana Association Ltd**

Northern Ireland - Charity number 107212

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# Accounts

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Company Registration Number: NI620841  
Northern Ireland Charity Number: NIC107212

JENGANA ASSOCIATION LIMITED  
(A Company Limited by Guarantee)

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR

ENDED 31 MARCH 2025

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OFFICERS AND PROFESSIONAL ADVISERS

DIRECTORS/TRUSTEES

Mr F Mukula  
Mrs R Mukula  
Mrs H Darragh  
Mrs P Hurst  
Mrs K Small  
Mr L Taylor (from 7<sup>th</sup> Nov 2025)  
Mr P Stewart (from 7<sup>th</sup> Nov 2025)

SECRETARY

Mrs H Darragh

REGISTERED OFFICE

68 Sealstown Road  
Newtownabbey  
Co Antrim  
BT36 4QU

BANKERS

Ulster Bank Limited  
Darling Street  
Enniskillen  
Co Fermanagh

SOLICITORS

Cooper Wilkinson  
Imperial Buildings  
Enniskillen  
Co Fermanagh

TRUSTEES ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)  
FOR THE YEAR ENDED 31 MARCH 2025

1 The Trustees, who are also the directors for the purposes of Company Law, present herewith the financial statements for the charity for year ended 31<sup>st</sup> March 2025.

Review of Activities and Post Balance Sheet Events

2 The results for the year and the manner in which it is dealt with are set out in the statement of financial activities on page 5.

Charitable Objectives and activities

3 The Association is established to further the gospel of Jesus Christ and to relieve poverty in the 'Third World' beginning in Kenya and its neighbours in East Africa and in particular:

- To partner with similar charities, NGOs, local churches and para-church organisations and Christian missions, in the area of benefit:
- To help medical care with babies or children born with HIV/AIDS
- To assist those in poverty with education costs, leading to establishing an education provision in the area of benefit
- To support Christian education and training
- To encourage and support our partners with their practical help to the poor and the disadvantaged. In particular in the areas of housing, clothing, health and food.
- To support local employment through local purchase in the area of benefit
- To encourage missionary interest and active participation in mission from the Christian community in UK and Ireland

Achievements and Performance

4 Both the level of activity during the period and the period end financial position were satisfactory, the trustees expect that the present level of activity can be sustained and improved upon.

The charity holds £81,769 (2024 £89,099) in nett current assets for future promotion of its objectives.

Directors/Trustees

5 The directors/Trustees of the Company at the 31<sup>st</sup> March 2025, each of whom had been directors for the whole of the financial period were:-

Mr F Mukula  
Mrs R Mukula  
Mrs H Darragh  
Mrs P Hurst  
Mrs K Small

8 Director's Responsibility statement

The directors are required by company law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company at the end of the financial period and of the financial activities for that period. The directors confirm that suitable accounting policies have been used and applied consistently, and reasonable and prudent judgements and estimates have been made in the preparation of the financial statements for the period ended 31 March 2025. The directors also confirm that applicable accounting standards have been followed and that the financial statements have been prepared on the going concern basis.

The directors are responsible for keeping proper accounting records for safeguarding the assets of the Company, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Taxation status

9 The company is a not for profit organisation and has charitable status.

JENGANA ASSOCIATION LIMITED

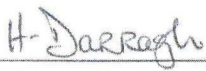
4

TRUSTEES ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)  
FOR THE YEAR ENDED 31 MARCH 2025

Small Company Provisions

10 This report has been prepared in accordance with the provisions applicable to companies entitled to the small company's exemption.

The trustees annual report was approved on 7<sup>th</sup> November 2025 and signed on behalf of the trustees by:



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Charity Secretary/Trustee  
Mrs H Darragh  
Newtownabbey  
7<sup>th</sup> November 2025

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR YEAR ENDED 31 MARCH 2025**

**CURRENT FINANCIAL YEAR**

	Notes	Restricted Funds 2025 £	Unrestricted Funds 2025 £	Total 2025 £	Total 2024 £
<b>INCOMING RESOURCES</b>					
Fundraising and donations	5	93586	81138	174724	124403
Interest Earned		-	-	-	-
<b>Total Incoming Resources</b>		<u>93586</u>	<u>81138</u>	<u>174724</u>	<u>124403</u>
<b>RESOURCES EXPENDED</b>					
Cost of activities:					
Management and administration expenses		-	6018	6018	7491
Direct charitable activity		93270	82766	176036	131041
<b>Total Charitable Expenditure</b>	6	<u>93270</u>	<u>88784</u>	<u>182054</u>	<u>138532</u>
<b>NET MOVEMENT IN FUNDS</b>		<u>£316</u>	<u>£(7646)</u>	<u>£(7330)</u>	<u>£(14129)</u>

**STATEMENT OF RESERVE FUNDS**

Brought forward at 31 March 2024	21341	67758	89099	103228
Net (Expenditure)/Income for the year	316	(7646)	(7330)	(14129)
<b>Total Funds Carried forward at 31 March 2025</b>	<u>£21657</u>	<u>£60112</u>	<u>£81769</u>	<u>£89099</u>

The notes on pages 8 to 10 form part of these financial statements

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR YEAR ENDED 31 MARCH 2025**

**PRIOR FINANCIAL YEAR**

	Notes	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total 2024 £
<b>INCOMING RESOURCES</b>				
Fundraising and donations	5	74819	49584	124403
Interest Earned		-	-	-
<b>Total Incoming Resources</b>		<u>74819</u>	<u>49584</u>	<u>124403</u>
<b>RESOURCES EXPENDED</b>				
Cost of activities:				
Management and administration expenses		-	7491	7491
Direct charitable activity		95900	35141	131041
<b>Total Charitable Expenditure</b>	6	<u>95900</u>	<u>42632</u>	<u>138532</u>
<b>NET MOVEMENT IN FUNDS</b>		<u>£(21081)</u>	<u>£6952</u>	<u>£(14129)</u>

**STATEMENT OF RESERVE FUNDS**

Brought forward at 31 March 2023		42422	60806	103228
Net (Expenditure)/Income for the year		(21081)	6952	(14129)
<b>Total Funds Carried forward at 31 March 2024</b>		<u>£21341</u>	<u>£67758</u>	<u>£89099</u>

The notes on pages 8 to 10 form part of these financial statements

## STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2025

	notes	2025		2024	
		£	£	£	£
<b>CURRENT ASSETS</b>					
Bank and cash balances		81769		89099	
		<u>81769</u>		<u>89099</u>	
<b>CREDITORS - amounts falling due within one year</b>					
Other creditors		-		-	
		<u>-</u>		<u>-</u>	
<b>NET CURRENT (LIABILITIES)/ASSETS</b>		<b>81769</b>		<b>89099</b>	
<b>NET ASSETS</b>		<b><u>£81769</u></b>		<b><u>£89099</u></b>	
<b>FUNDS</b>					
Restricted Funds		21657		21341	
Unrestricted Funds		60112		67758	
<b>TOTAL CHARITY FUNDS</b>	9	<b><u>£81769</u></b>		<b><u>£89099</u></b>	

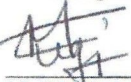
For the financial period ended 31<sup>st</sup> March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

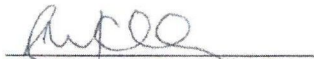
The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared and delivered in accordance with the provisions applicable to Companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 7<sup>th</sup> November 2025 and are signed on behalf of the board by:-



Mr F Mukula (Director)



Mrs R Mukula (Director)

The notes on pages 8 to 10 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS – 31 MARCH 2025

1 GENERAL INFORMATION

Jengana Association Limited is a public benefit entity and a private company limited by guarantee incorporated in Northern Ireland and a registered charity in Northern Ireland. The registered office is 68 Sealstown Road Newtownabbey Co Antrim BT36 4QU .

2 STATEMENT OF COMPLIANCE

The financial statements have been prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland, the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102) and Companies Act 2006.

3 PRINCIPAL ACCOUNTING POLICIES

**Basis of Preparation**

The financial statements have been prepared under the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income and expenditure. The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going Concern**

There are no material uncertainties about the charity's ability to continue.

**Disclosure exemptions**

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There are no judgements in the current year (apart from those involving estimations) that management have made in the process of applying the entity's accounting policies and that have a significant effect on the amounts recognised in the financial statements.

**Fund Accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes; restricted income funds or endowment funds.

**Incoming Resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income;

- (a) Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably
- (b) Legacy income is recognised when receipt is probable and entitlement is established.
- (c) Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

NOTES TO THE FINANCIAL STATEMENTS – 31 MARCH 2025

(d) Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returns if unspent, in which case it may be regarded as restricted.

**Resources Expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- (a) expenditure on raising funds includes the costs of all fund raising activities, events, non-charitable trading activities, and the sale of donated goods.
- (b) expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- (c) other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**Tangible Fixed Assets**

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life.

**Financial Instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transactions costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Any reversals of impairment are recognised immediately, the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment and impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

NOTES TO THE FINANCIAL STATEMENTS – 31 MARCH 2025

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

4 LEGAL STATUS OF THE COMPANY

The Charity is a Company Limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

5 INCOMING RESOURCES

**CURRENT YEAR**

	Restricted Funds 2025 £	Unrestricted Funds 2025 £	Total 2025 £
Incoming resources from Donations and charitable activities	93586	81138	174724
	<u>£93586</u>	<u>£81138</u>	<u>£174724</u>

**PRIOR YEAR**

	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total 2024 £
Incoming resources from Donations and charitable activities	74819	49584	124403
	<u>£74819</u>	<u>£49584</u>	<u>£124403</u>

6 EXPENDITURE ON CHARITABLE ACTIVITIES

	2025 £	2024 £
Support Costs for projects	<u>£182054</u>	<u>£138532</u>

7 STAFF COSTS

The Charity does not have any employees all services are provided on a voluntary basis.

8 TRUSTEES REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees. No trustee's expenses have been incurred.

9 ANALYSIS OF CHARITABLE FUNDS

	2025 £	2024 £
At 31 March 2024	89099	103228
Income for the period	174724	124403
Expenditure for the period	<u>182054</u>	<u>138532</u>
Balance at 31 March 2025	<u>£81769</u>	<u>£89099</u>



**Jengana Association Ltd**

Northern Ireland - Charity number 107212

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# Accounts

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Company Registration Number: NI620841  
Northern Ireland Charity Number: NIC107212

JENGANA ASSOCIATION LIMITED  
**(A Company Limited by Guarantee)**

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR

ENDED 31 MARCH 2024

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Statement of Financial Activities	5-6
Statement of Financial Position	7
Notes to the financial statement	8-10

OFFICERS AND PROFESSIONAL ADVISERS

DIRECTORS/TRUSTEES

Mr F Mukula  
Mrs R Mukula  
Mrs H Darragh  
Mrs P Hurst  
Mrs K Small

SECRETARY

Mrs H Darragh

REGISTERED OFFICE

68 Sealstown Road  
Newtownabbey  
Co Antrim  
BT36 4QU

BANKERS

Ulster Bank Limited  
Darling Street  
Enniskillen  
Co Fermanagh

SOLICITORS

Cooper Wilkinson  
Imperial Buildings  
Enniskillen  
Co Fermanagh

TRUSTEES ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)  
FOR THE YEAR ENDED 31 MARCH 2024

1 The Trustees, who are also the directors for the purposes of Company Law, present herewith the financial statements for the charity for year ended 31<sup>st</sup> March 2024.

Review of Activities and Post Balance Sheet Events

2 The results for the year and the manner in which it is dealt with are set out in the statement of financial activities on page 5.

Charitable Objectives and activities

3 The Association is established to further the gospel of Jesus Christ and to relieve poverty in the 'Third World' beginning in Kenya and its neighbours in East Africa and in particular:

- To partner with similar charities, NGOs, local churches and para-church organisations and Christian missions, in the area of benefit;
- To help medical care with babies or children born with HIV/AIDS
- To assist those in poverty with education costs, leading to establishing an education provision in the area of benefit
- To support Christian education and training
- To encourage and support our partners with their practical help to the poor and the disadvantaged. In particular in the areas of housing, clothing, health and food.
- To support local employment through local purchase in the area of benefit
- To encourage missionary interest and active participation in mission from the Christian community in UK and Ireland

Achievements and Performance

4 Both the level of activity during the period and the period end financial position were satisfactory, the trustees expect that the present level of activity can be sustained and improved upon.

The charity holds £89099 in nett current assets for future promotion of its objectives.

Directors/Trustees

5 The directors/Trustees of the Company at the 31<sup>st</sup> March 2024, each of whom had been directors for the whole of the financial period were:-

Mr F Mukula  
Mrs R Mukula

The Following Trustees each of who were trustees for the whole of the financial period were appointed Directors of the Company on 13<sup>th</sup> December 2023

Mrs H Darragh  
Mrs P Hurst  
Mrs K Small

8 Director's Responsibility statement

The directors are required by company law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company at the end of the financial period and of the financial activities for that period. The directors confirm that suitable accounting policies have been used and applied consistently, and reasonable and prudent judgements and estimates have been made in the preparation of the financial statements for the period ended 31 March 2024. The directors also confirm that applicable accounting standards have been followed and that the financial statements have been prepared on the going concern basis.

The directors are responsible for keeping proper accounting records for safeguarding the assets of the Company, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Taxation status


9 The company is a not for profit organisation and has charitable status.

TRUSTEES ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)  
FOR THE YEAR ENDED 31 MARCH 2024

Small Company Provisions

10 This report has been prepared in accordance with the provisions applicable to companies entitled to the small company's exemption.

The trustees annual report was approved on 27<sup>th</sup> April 2024 and signed on behalf of the trustees by:



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Charity Secretary/Trustee  
Mrs H Darragh  
Newtownabbey  
27<sup>th</sup> April 2024

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR YEAR ENDED 31 MARCH 2024**

**CURRENT FINANCIAL YEAR**

	Notes	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total 2024 £	Total 2023 £
<b>INCOMING RESOURCES</b>					
Fundraising and donations	5	74819	49584	124403	75028
Interest Earned		-	-	-	-
<b>Total Incoming Resources</b>		74819	49584	124403	75028
<b>RESOURCES EXPENDED</b>					
Cost of activities:					
Management and administration expenses		-	7491	7491	708
Direct charitable activity		95900	35141	131041	72392
<b>Total Charitable Expenditure</b>	6	95900	42632	138532	73100
<b>NET MOVEMENT IN FUNDS</b>		£(21081)	£6952	£(14129)	£1928

**STATEMENT OF RESERVE FUNDS**

Brought forward at 31 March 2023		42422	60806	103228	101300
Net (Expenditure)/Income for the year		(21081)	6952	(14129)	1928
<b>Total Funds Carried forward at 31 March 2024</b>		£21341	£67758	£89099	£103228

The notes on pages 8 to 10 form part of these financial statements

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR YEAR ENDED 31 MARCH 2024**

**PRIOR FINANCIAL YEAR**

	Notes	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total 2023 £
<b>INCOMING RESOURCES</b>				
Fundraising and donations	5	59565	15463	75028
Interest Earned		-	-	-
<b>Total Incoming Resources</b>		59565	15463	75028
<b>RESOURCES EXPENDED</b>				
Cost of activities:				
Management and administration expenses		-	708	708
Direct charitable activity		21048	51344	72392
<b>Total Charitable Expenditure</b>	6	21048	52052	73100
<b>NET MOVEMENT IN FUNDS</b>		£38517	£(36589)	£1928

**STATEMENT OF RESERVE FUNDS**

Brought forward at 31 March 2022		3905	97395	101300
Net (Expenditure)/Income for the year		38517	(36589)	1928
<b>Total Funds Carried forward at 31 March 2023</b>		£42422	£60806	£103228

The notes on pages 8 to 10 form part of these financial statements

## STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2024

	notes	2024	2023
		£	£
<b>CURRENT ASSETS</b>			
Bank and cash balances		89099	103228
		-----	-----
		89099	103228
		-----	-----
<b>CREDITORS - amounts falling due within one year</b>			
Other creditors		-	-
		-----	-----
		-	-
		-----	-----
<b>NET CURRENT (LIABILITIES)/ASSETS</b>		<b>89099</b>	<b>103228</b>
		-----	-----
<b>NET ASSETS</b>		<b>£89099</b>	<b>£103228</b>
		=====	=====
<b>FUNDS</b>			
Restricted Funds		21341	42422
Unrestricted Funds		67758	60806
		-----	-----
<b>TOTAL CHARITY FUNDS</b>	9	<b>£89099</b>	<b>£103228</b>
		=====	=====

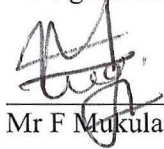
For the financial period ended 31<sup>st</sup> March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

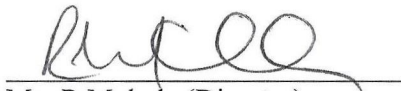
The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 .

These financial statements have been prepared and delivered in accordance with the provisions applicable to Companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 27<sup>th</sup> April 2024 and are signed on behalf of the board by:-



Mr F Mukula (Director)



Mrs R Mukula (Director)

The notes on pages 8 to 10 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS – 31 MARCH 2024

1 GENERAL INFORMATION

Jengana Association Limited is a public benefit entity and a private company limited by guarantee incorporated in Northern Ireland and a registered charity in Northern Ireland. The registered office is 68 Sealstown Road Newtownabbey Co Antrim BT36 4QU .

2 STATEMENT OF COMPLIANCE

The financial statements have been prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland, the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102) and Companies Act 2006.

3 PRINCIPAL ACCOUNTING POLICIES

**Basis of Preparation**

The financial statements have been prepared under the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income and expenditure. The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going Concern**

There are no material uncertainties about the charity's ability to continue.

**Disclosure exemptions**

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There are no judgements in the current year (apart from those involving estimations) that management have made in the process of applying the entity's accounting policies and that have a significant effect on the amounts recognised in the financial statements.

**Fund Accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes; restricted income funds or endowment funds.

**Incoming Resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income;

- (a) Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably
- (b) Legacy income is recognised when receipt is probable and entitlement is established.
- (c) Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

NOTES TO THE FINANCIAL STATEMENTS – 31 MARCH 2024

(d) Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returns if unspent, in which case it may be regarded as restricted.

**Resources Expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

(a) expenditure on raising funds includes the costs of all fund raising activities, events, non-charitable trading activities, and the sale of donated goods.

(b) expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

(c) other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**Tangible Fixed Assets**

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life.

**Financial Instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transactions costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Any reversals of impairment are recognised immediately, the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment and impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

NOTES TO THE FINANCIAL STATEMENTS – 31 MARCH 2024

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

4 LEGAL STATUS OF THE COMPANY

The Charity is a Company Limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

5 INCOMING RESOURCES**CURRENT YEAR**

	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total 2024 £
Incoming resources from Donations and charitable activities	74819	49584	124403
	-----	-----	-----
	£74819	£49584	£124403
	=====	=====	=====

**PRIOR YEAR**

	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total 2023 £
Incoming resources from Donations and charitable activities	59565	15463	75028
	-----	-----	-----
	£59565	£15463	£75028
	=====	=====	=====

6 EXPENDITURE ON CHARITABLE ACTIVITIES

	2024 £	2023 £
Support Costs for projects	£138532	£73100
	=====	=====

7 STAFF COSTS

The Charity does not have any employees all services are provided on a voluntary basis.

8 TRUSTEES REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees. No trustee's expenses have been incurred.

9 ANALYSIS OF CHARITABLE FUNDS

	2024 £	2023 £
At 31 March 2023	103228	101300
Income for the period	124403	75028
Expenditure for the period	138532	73100
	-----	-----
Balance at 31 March 2024	£89099	£103228
	=====	=====

**Jengana Association Ltd**

Northern Ireland - Charity number 107212

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# Annual report

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# Jengana Chairman's report

April 2023- March 24

Company Registration Number: N1620841

Northern Ireland Charity Number: NIC 107212

Website: [www.jengana.com](http://www.jengana.com)

We thank God for all that has taken place from April 2023 – March 24. We extend our gratitude to our UK Board, Kenya Board and all those who have volunteered their time and/or resources to ensure as many people as possible were helped through the ministry of Jengana.

In writing this year's report there is so much that I could include but I have tried to give an overview of the work and influence of Jengana over the past year.

## Jengana Centre

We have mentioned William Carey's word before, '*expect great things from God, attempt great things for God*'. This year we have seen so much come fruition, things that seemed impossible in the eyes of man but we are encouraged that even in our weakness and disbelief the Lord has continued to accomplish a lot through our ministry. Below is a summary of the activity going on at the centre.

- Kipepeo Home

To start with the all the Children at our Kipepeo home have remained well and have continued to excel in different areas. The house parents' reports have highlighted great improvements and awards in academic and sports performances of our children. If anyone wants to read details of how the children are performing, we encourage you to join our support group where you will the reports in a more detailed manner.

We continue to look for ways to link as many of our children as possible to their families. This is only possible where existing family members are known to us. This is done through regular contacts of officers from the Kenya Government offices.

- Camps

It is with great joy that we report that our Kipepeo children and young adults have been able to attend camps at Word of life Camps in Kabete and in Mombasa for a week at a time during their school or college holidays. During those camps, they have been challenged in their faith. They also have mingled with children and young adults from different backgrounds. This is important in opening up their thinking and motivating them to aspire to do better with every opportunity that comes their way.

- Two summer teams

Now and again, we manage to run two summer teams, one after the other. This year was one of those years. Needless to say, this requires a lot of energy from the leaders to keep going. Having said that, these teams have a huge impact in Kenya. Within, most of the physical work done this year was either done by the teams themselves or funded by the

teams' efforts. This has been invaluable, and we are delighted to read of the transformations in Kenya after the teams left and the impact on the team members as they returned home.

- **Guest accommodation**

We were very excited this year to be able to stay in our own guest accommodation for the first time. This has been very encouraging as it has been part of the vision of Jengana for a long time. For the teams, it meant that we could stay on site near our children's home and base our work from there. Other local teams e.g. Nairobi Baptist Church have been able to use the facilities for their residential camps. Our prayer is that the rooms will be used for many more groups and individuals and will bring glory to God.

We look forward to extending this work with the building of a multi-purpose hall which will be of great use in the local area.

- **Water project**

With the area around where Jengana is located being affected by drought during certain months in the year, water is always a top feature in our reporting. A small group from the community has come together and organised to have their own water tank inside the Jengana property. This will allow them to buy the water in bulk and pipe it to the respective members' homes. This is a great idea as it does not require any administration from Jengana, it also brings them community and fosters a spirit of pulling together without requiring our input. We continue to sell water to local individuals who are not part of the water project to ensure that no one misses out on availing of water when they need it.

- **Football ministry**

One of our key principles is working with local communities to help them deal with the many challenges they face. The football ministry has been a great tool in ensuring that we reach out to the local young men by support for a unifying entity – in this case, football. Jengana Football Club (JFC) is a group of footballers consisting of mainly young men between 18 and 27yrs

The regular football practices also include a devotional time and an opportunity to share a message from the Bible. We have seen God at work among these young men and many lives transformed.

The football club is a united community with young men who are continuing to work together to help each other and their community at large.

## **Outside of Jengana Centre**

### **Education sponsorship**

Jengana's commitment to education sponsorship continues. We cannot emphasise enough the role good education plays in a child's life and the ripple effect which positively transforms families moving them from hopelessness and a state of survival to a trajectory of hope. We support children at Kicoshep Primary School and provide religious education lessons through our summer teams. These lessons, incorporating interactive role-play, have been well-received.

As a result of years of sponsorship of children from Primary school right through to college education, we always have successes to report on every year. Our challenge has been raising enough funds to keep the scheme going. It is heart breaking to see young people stay home



**Jengana Association Ltd**

Northern Ireland - Charity number 107212

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# Annual return

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I report on the accounts of the Company for the period ended 31<sup>st</sup> March 2024 which are set out on pages 1 to 10.

**Respective Responsibilities of Charity Directors and examiner**

As the Charity's Directors you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- a. Examine the accounts under section 65 of the Charities Act
- b. follow procedures laid down in the general Directions given by the Commission under Section 65 (9) (b) of the Charities Act
- c. state whether particular matters have come to my attention.

**Basis of Independent examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65 (9) (b) of the Charities Act.

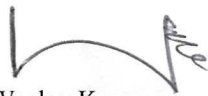
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

**Independent examiners statement**

I have completed my examination and have no concerns in respect of the matters referred to in (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Wesley Knox  
Independent Examiner

200 Killadeas Road  
Gublusk  
Ballinamallard  
Co Fermanagh  
BT94 2LW

Dated: 27<sup>th</sup> April 2024

**Jengana Association Ltd**

Northern Ireland - Charity number 107212

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# Accounts

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Company Registration Number: NI620841  
Northern Ireland Charity Number: NIC107212

JENGANA ASSOCIATION LIMITED  
**(A Company Limited by Guarantee)**

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR

ENDED 31 MARCH 2023

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Trustees Annual Report incorporating Director's Report	3-4
Statement of Financial Activities	5-6
Statement of Financial Position	7
Notes to the financial statement	8-10

OFFICERS AND PROFESSIONAL ADVISERS

DIRECTORS/TRUSTEES

Mr F Mukula  
Mrs R Mukula  
Mrs H Darragh  
Mrs P Hurst  
Mrs K Small

SECRETARY

Mrs H Darragh

REGISTERED OFFICE

68 Sealstown Road  
Newtownabbey  
Co Antrim  
BT36 4QU

BANKERS

Ulster Bank Limited  
Darling Street  
Enniskillen  
Co Fermanagh

SOLICITORS

Cooper Wilkinson  
Imperial Buildings  
Enniskillen  
Co Fermanagh

TRUSTEES ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)  
FOR THE YEAR ENDED 31 MARCH 2023

1 The Trustees, who are also the directors for the purposes of Company Law, present herewith the financial statements for the charity for year ended 31<sup>st</sup> March 2023.

Review of Activities and Post Balance Sheet Events

2 The results for the year and the manner in which it is dealt with are set out in the statement of financial activities on page 5.

Charitable Objectives and activities

3 The Association is established to further the gospel of Jesus Christ and to relieve poverty in the 'Third World' beginning in Kenya and its neighbours in East Africa and in particular:

- To partner with similar charities, NGOs, local churches and para-church organisations and Christian missions, in the area of benefit;
- To help medical care with babies or children born with HIV/AIDS
- To assist those in poverty with education costs, leading to establishing an education provision in the area of benefit
- To support Christian education and training
- To encourage and support our partners with their practical help to the poor and the disadvantaged. In particular in the areas of housing, clothing, health and food.
- To support local employment through local purchase in the area of benefit
- To encourage missionary interest and active participation in mission from the Christian community in UK and Ireland

Achievements and Performance

4 Both the level of activity during the period and the period end financial position were satisfactory, the trustees expect that the present level of activity can be sustained and improved upon.

The charity holds £103228 in nett current assets for future promotion of its objectives.

Directors/Trustees

5 The directors/Trustees of the Company at the 31<sup>st</sup> March 2023, each of whom had been directors for the whole of the financial period were:-

Mr F Mukula  
Mrs R Mukula

The Following Trustees each of who were trustees for the whole of the financial period were appointed Directors of the Company on 13<sup>th</sup> December 2023

Mrs H Darragh  
Mrs P Hurst  
Mrs K Small

8 Director's Responsibility statement

The directors are required by company law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company at the end of the financial period and of the financial activities for that period. The directors confirm that suitable accounting policies have been used and applied consistently, and reasonable and prudent judgements and estimates have been made in the preparation of the financial statements for the period ended 31 March 2023. The directors also confirm that applicable accounting standards have been followed and that the financial statements have been prepared on the going concern basis.

The directors are responsible for keeping proper accounting records for safeguarding the assets of the Company, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Taxation status

9 The company is a not for profit organisation and has charitable status.

TRUSTEES ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)  
FOR THE YEAR ENDED 31 MARCH 2023

Small Company Provisions

10 This report has been prepared in accordance with the provisions applicable to companies entitled to the small company's exemption.

The trustees annual report was approved on 15<sup>th</sup> December 2023 and signed on behalf of the trustees by:



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Charity Secretary/Trustee  
Mrs H Darragh  
Newtownabbey  
15<sup>th</sup> December 2023

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR YEAR ENDED 31 MARCH 2023**

**CURRENT FINANCIAL YEAR**

	Notes	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total 2023 £	Total 2022 £
<b>INCOMING RESOURCES</b>					
Fundraising and donations	5	59565	15463	75028	106532
Interest Earned		-	-	-	-
<b>Total Incoming Resources</b>		59565	15463	75028	106532
<b>RESOURCES EXPENDED</b>					
Cost of activities:					
Management and administration expenses		-	708	708	2049
Direct charitable activity		21048	51344	72392	44940
<b>Total Charitable Expenditure</b>	6	21048	52052	73100	46989
<b>NET MOVEMENT IN FUNDS</b>		£38517	£(36589)	£1928	£59543

**STATEMENT OF RESERVE FUNDS**

Brought forward at 31 March 2022		3905	97395	101300	41757
Net (Expenditure)/Income for the year		38517	(36589)	1928	59543
<b>Total Funds Carried forward at 31 March 2023</b>		£42422	£60806	£103228	£101300

The notes on pages 8 to 10 form part of these financial statements

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR YEAR ENDED 31 MARCH 2023

**PRIOR FINANCIAL YEAR**

	Notes	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total 2022 £
<b>INCOMING RESOURCES</b>				
Fundraising and donations	5	34810	71722	106532
Interest Earned		-	-	-
		-----	-----	-----
<b>Total Incoming Resources</b>		34810	71722	106532
		-----	-----	-----
<b>RESOURCES EXPENDED</b>				
Cost of activities:				
Management and administration expenses		-	2049	2049
Direct charitable activity		30905	14035	44940
		-----	-----	-----
<b>Total Charitable Expenditure</b>	6	30905	16084	46989
		-----	-----	-----
<b>NET MOVEMENT IN FUNDS</b>		£3905	£55638	£59543
		=====	=====	=====

**STATEMENT OF RESERVE FUNDS**

Brought forward at 31 March 2021		-	41757	41757
Net (Expenditure)/Income for the year		3905	55638	59543
		-----	-----	-----
Total Funds Carried forward at 31 March 2022		£3905	£97395	£101300
		=====	=====	=====

The notes on pages 8 to 10 form part of these financial statements

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2023

	notes	2023		2022	
		£	£	£	£
<b>CURRENT ASSETS</b>					
Bank and cash balances		103228		101300	
		-----		-----	
		103228		101300	
		-----		-----	
<b>CREDITORS - amounts falling due within one year</b>					
Other creditors		-		-	
		-----		-----	
		-		-	
		-----		-----	
<b>NET CURRENT (LIABILITIES)/ASSETS</b>			103228		101300
			-----		-----
<b>NET ASSETS</b>			£103228		£101300
			=====		=====
<b>FUNDS</b>					
Restricted Funds			42422		3905
Unrestricted Funds			60806		97395
			-----		-----
<b>TOTAL CHARITY FUNDS</b>	9		£103228		£101300
			=====		=====

For the financial period ended 31<sup>st</sup> March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 .

These financial statements have been prepared and delivered in accordance with the provisions applicable to Companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 15<sup>th</sup> December 2023 and are signed on behalf of the board by:-

  
 \_\_\_\_\_  
 Mr F Mukula (Director)

  
 \_\_\_\_\_  
 Mrs R Mukula (Director)

The notes on pages 8 to 10 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS – 31 MARCH 20231 GENERAL INFORMATION

Jengana Association Limited is a public benefit entity and a private company limited by guarantee incorporated in Northern Ireland and a registered charity in Northern Ireland. The registered office is 68 Sealstown Road Newtownabbey Co Antrim BT36 4QU .

2 STATEMENT OF COMPLIANCE

The financial statements have been prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland, the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102) and Companies Act 2006.

3 PRINCIPAL ACCOUNTING POLICIES**Basis of Preparation**

The financial statements have been prepared under the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income and expenditure. The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going Concern**

There are no material uncertainties about the charity's ability to continue.

**Disclosure exemptions**

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There are no judgements in the current year (apart from those involving estimations) that management have made in the process of applying the entity's accounting policies and that have a significant effect on the amounts recognised in the financial statements.

**Fund Accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes; restricted income funds or endowment funds.

**Incoming Resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income;

- (a) Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably
- (b) Legacy income is recognised when receipt is probable and entitlement is established.
- (c) Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

NOTES TO THE FINANCIAL STATEMENTS – 31 MARCH 2023

(d) Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returns if unspent, in which case it may be regarded as restricted.

**Resources Expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

(a) expenditure on raising funds includes the costs of all fund raising activities, events, non-charitable trading activities, and the sale of donated goods.

(b) expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

(c) other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**Tangible Fixed Assets**

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life.

**Financial Instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transactions costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Any reversals of impairment are recognised immediately, the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment and impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

NOTES TO THE FINANCIAL STATEMENTS – 31 MARCH 2023

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

4 LEGAL STATUS OF THE COMPANY

The Charity is a Company Limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

5 INCOMING RESOURCES**CURRENT YEAR**

	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total 2023 £
Incoming resources from Donations and charitable activities	59565	15463	75028
	-----	-----	-----
	£59565	£15463	£75028
	=====	=====	=====

**PRIOR YEAR**

	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total 2022 £
Incoming resources from Donations and charitable activities	34810	71722	106532
	-----	-----	-----
	£34810	£71722	£106532
	=====	=====	=====

6 EXPENDITURE ON CHARITABLE ACTIVITIES

	2023 £	2022 £
Support Costs for projects	£73100	£46989
	=====	=====

7 STAFF COSTS

The Charity does not have any employees all services are provided on a voluntary basis.

8 TRUSTEES REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees. No trustee's expenses have been incurred.

9 ANALYSIS OF CHARITABLE FUNDS

	2023 £	2022 £
At 31 March 2022	101300	41757
Income for the period	75028	106532
Expenditure for the period	73100	46989
	-----	-----
Balance at 31 March 2023	£103228	£101300
	=====	=====

**Jengana Association Ltd**

Northern Ireland - Charity number 107212

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# Annual report

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# Jengana Chairman's report

April 2022- March 23

Company Registration Number: N1620841

Northern Ireland Charity Number: NIC 107212

Website: [www.jengana.com](http://www.jengana.com)

We continue to be amazed at what has been achieved so far through the ministry of Jengana. It is a privilege to write this report as a summary of the main areas of our work. There is more detail in our newsletters and an overview on our website. Both the UK and the Kenya board are volunteers who give of their time to ensure that Jengana continues to respond in many ways as possible to the plight of those in need.

## Jengana Centre

The main ministry at the Jengana Centre is Kipepeo. This is our home where 19 children reside. These children that have been brought to us as having no parents, abandoned, unaccounted for, needing temporary rescue, children of teenage mothers that need some support or Children brought to us by the Kenya police as vulnerable and needing a place to stay. Our aim is not to institutionalise the Children but to provide them with all we can for them to experience life and thrive in the best possible manner whilst they live at Kipepeo.

I am delighted to report that there are more programmes centred or connected with the Jengana Centre. It was always our vision that we would have a centralised place which would act as the headquarters for all our work in Kenya. That way, there would be a more active engagement of the staff and the Kenyan board members in the daily running of our work in Kenya.

The following areas were of key focus this year:

- **Guest accommodation**

The purpose of the guest accommodation is to provide a safe place for all our guests to stay in during their visits, holidays breaks or residential conferences for different organisations to avail of in Kenya. It is our plan that the guest accommodations would be able to bring funds which would support Kipepeo and other ministries at the centre.

During our visit in February and in July 2022, we were able to get the guest rooms all completed and furnished in readiness for our summer 2023 two teams.

- **Water project**

July being our coldest month in Kenya, we realised that we were pumping insufficient water to serve Kipepeo and the surrounding community. In consultation with the UK board, we agreed to install three phase electricity to be linked to our bore hole pump. Though pumping using electricity is more expensive than solar powered water pumping, it was deemed wise to have the option to pump the water using electricity when there is limited sunshine. We were able to get the installation completed and was left ready to switch on when necessary.

- **Football ministry**

As a result of the lock down, Jengana Centre has become a safe haven for many of the local young men and women to safely meet. This has resulted in a friendly football kick about which further developed into a football club. Apart from sharing the message of God's love with the footballers, the Football ministry has developed into a rehabilitation programme receiving young men from different backgrounds and moulding them into upright moral citizens who are already contributing positively in the local area.

Around 20-30 young men meet at the Jengana centre four evenings to train as part of the Jengana FC. They also take time to talk about issues affecting them and the local community and seek ways to encourage and respond to each other's needs. As a team under the leadership of Philip, they are already a force to reckon with within the local league.

- **Education sponsorship**

The primary school sponsorship of children Kicoshep primary school continues to be a vital step in helping many children get a chance to step out of the vicious cycle of poverty. Our sponsored children then transition to good secondary schools.

The secondary school pupils have also done well. Some of them are finished with their secondary school studies and have progressed to the *Badili* programme which will help them to use their free time in a productive way while they wait to see what their next step will be. We were able to meet up with students and to encourage them to choose their college and careers carefully to ensure they are not stuck with qualifications that will keep them unemployed for a long time.

Our college students sponsorship also has seen great success. None of our students has dropped off college and the reports we are getting are very positive. We were very encouraged to learn that in one of the recent graduations, one of our sponsored students was given the award of the best public relations student in 2022 in their college. Most of these students continue to serve in Kibra church during their college breaks. Two of the college girls originally from Mukuru slum also spend their holidays helping out at the Kipepeo home. This is a form of refuge for them as well as a chance to give back. They are very encouraging to the children at the home and their help in all areas but especially with academic work has been invaluable.

- **Further development**

As the work has grown in Kenya, new avenues of transforming lives keep coming and we thank God for the provisions that have helped us continue in our 'building each other' mission. To this end, we were able to establish partnership with Mara Silalei school and project. This is an exciting project rescuing children from traditional ways of life that could be detrimental to their holistic development, provide primary

school education and cares for them spiritually. We look forward in getting involved in their work with our summer 2023 teams.

I want to thank everyone who has prayed with us, prayed for us, encouraged us and for the financial support. Such support cannot be taken for granted and the products of such engagement are clear to see.

I am very thankful to our UK Board and to our Board in Kenya, without whom our work could not continue. I am also thankful to the staff at the Jengana Centre and all our partners who help us respond in the most favourable and efficient ways to needs of the people we work with. Above all, we are indebted to God who has been so faithful and who has gone before us, guiding us in so many ways.

Thanks to all

Fransuer Mukula

**Jengana Association Ltd**

Northern Ireland - Charity number 107212

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# Annual return

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JENGANA ASSOCIATION LIMITED

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF JENGANA ASSOCIATION LIMITED

I report on the accounts of the Company for the period ended 31<sup>st</sup> March 2023 which are set out on pages 1 to 10.

**Respective Responsibilities of Charity Directors and examiner**

As the Charity's Directors you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- a. Examine the accounts under section 65 of the Charities Act
- b. follow procedures laid down in the general Directions given by the Commission under Section 65 (9) (b) of the Charities Act
- c. state whether particular matters have come to my attention.

**Basis of Independent examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65 (9) (b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

**Independent examiners statement**

I have completed my examination and have no concerns in respect of the matters referred to in (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Wesley Knox  
Independent Examiner

200 Killadeas Road  
Gublusk  
Ballinamallard  
Co Fermanagh  
BT94 2LW

Dated: 15<sup>th</sup> December 2023